Reply of Government.—The question of reducing the maximum was considered and orders passed in September last, confirming the present maximum for the next two years. This order cannot now be revised.

SUBJECT No. 96.

Acreage assessment on hittals.

Mr. Pedachavalli Sanne Gowda, Manjarabad Taluk.

Summary of discussion.—Under the rules recently issued, the minimum assessment to be fixed on hittal and vacant sites is eight annas. Land-holders owning one gunta or twenty guntas are assessed equally. Acreage assessment may therefore be ordered to be fixed at the rates levied on coffee or dry lands.

Reply of Government.—The assessment imposed is actually the acreage assessment with a minimum of eight annas. Government decided in 1903 that there was no need to revise the rates. This order cannot now be revised and the minimum cannot be lowered.

SUBJECT No. 97.

Revision of assessment on vacant building sites.

Messrs. Hutcheere Gowda, Gubbi Taluk; Chendrasekharaiya and Gundappa, Nagamangala Taluk.

Summary of discussion.—(*a*) The procedure to be adopted in fixing assessment on vacant building sites prescribed by Government in Order No. 724-34 -R. F. 82-96-7, dated 20th August 1903, has not been adopted in the Tumkur District. The subject is pressed for issuing necessary orders to the authorities to give effect to it without delay.

(*b*) It is prayed that the old rate of tax on vacant building sites may be revised.

Reply of Government.—The Deputy Commissioner of Tumkur will be directed to see that the order is brought into force throughout the district promptly.

SUBJECT No. 98.

(*a*) Building sites in villages to be given gratis.
(*b*) or to be sold for an upset price.

Messrs. Nadig Seenappa, Patel Basappa, Shimoga Taluk; D. S. Hanumantha Rao, Devanhalli Tk.

Summary of discussion.—(*a*) Building sites in villages when applied for are required to be sold by auction as per rules in force. By this the site will be purchased by the highest bidder and the poor applicant will not get it. The raiyatsin villages with a view to trouble the applicant go on making bids and thus the poor raiyat cannot sometimes hope to purchase a site in the village. It is therefore requested that when village sites are applied for, they should be given to the applicants gratis without sale.

(*b*) Ditto to be sold for an upset price.

Reply of Government.—Revenue Rule 45 gives ample discretion to the Deputy Commissioner in such cases.

SUBJECT No. 99.

Exemption of hittals having houses thereon from sales for arrears of revenue.

Mr. Rama Iyengar, Manjarabad Taluk.

Summary of discussion.—As a consequence of low prices of coffee and cardamoms, many lands are left fallow in the Manjarabad Taluk and the raiyats are reduced to poverty. Arrears of revenue have therefore increased. In adopting measures for the recovery of kandayam people will be further impoverished if the hittals adjoining houses are sold. Rules may therefore be altered enjoining that hittals with houses thereon should not be sold.